

## FORM INS-2 MAINE REVENUE SERVICES

043101000

## ESTIMATED MONTHLY RETURN FIRE INVESTIGATION AND PREVENTION TAX

Account ID No.	Period Begin	Period End		Due Date
Entity Information				
1. Monthly Payment, FIRE				
2. Less: Prior Credit (if any)		2.\$ [ ] . [ ]		
3. TOTAL Remittance with Return (line 1 less line 2; if less than zero, enter zero)				
DATE		DV		
DATE BY				
*TITLE*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-fact of a Reciprocal Insurer. See instructions below.				
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CONTACT PERSON				
SPECIFIC INSTRUCTIONS				
Line 1: Monthly Payment. For each month, this line should equal 1/12 of total liability.				
INTEREST & PENALTY  Annually, the State Tax Assessor establishes the interest rate by rule. The Interest rate for calendar year 2004 is 0.5% compounded monthly.				
The penalty for failure to file a return is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a				
demand notice from the State Tax Assessor, in which case the failure-to-file penalty becomes 100% of the tax otherwise due.				
The penalty for failure to pay a tax liability timely is the greater of 1% of the outstanding liability for each month or fraction thereof during which the failure continues to a maximum of 25% of the outstanding liability.				
ADJUSTMENT				
If reconciliation return shows an overpayment, subtract the overpayment from the first month's payment of the following year.				
REMITTANCE MUST ACCOMPANY RETURN. MAKE CHECK PAYABLE TO: TREASURER, STATE OF MAINE, SEND CHECK TO MAINE REVENUE SERVICES, P.O. BOX 1064, AUGUSTA, ME 04332-1064. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.				
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Rev. 8/03				Office use only